



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

वीरवार, 17 जनवरी, 2019/27 पौष, 1940

हिमाचल प्रदेश सरकार

[Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 74/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal

Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fourteenth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in **PART A** of the application in **FORM GST REG-07** and mention the name of the State or Union territory in **PART B** thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in **PART A**.”.

3. In the said rules, in rule 45, in sub-rule (3), after the words “received from a job worker”, the words, “or sent from one job worker to another” shall be omitted.

4. In the said rules, in rule 46, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

5. In the said rules, in rule 49, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

6. In the said rules, in rule 54,—

(a) in sub-rule (2), the following proviso shall be inserted, namely:—

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

(b) in sub-rule (4), the following proviso shall be inserted, namely:—

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”.

7. In the said rules, in explanation (b) to sub-rule (5) of rule 89, the following clause shall be substituted, namely:—

“Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4).”.

8. In the said rules, in rule 96, in sub-rule (1), in clause (a), after the words “export goods duly files”, the words “a departure manifest or” shall be inserted.

9. In the said rules, in rule 101, in sub-rule (1), after the words “financial year”, the words “or part thereof” shall be inserted.

10. In the said rules, after rule 109A, the following rule shall be inserted, namely:—

“109B. Notice to person and order of revisional authority in case of revision.—(1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.”.

11. In the said rules, in rule 138, in sub-rule (1), for Explanation 1, the following Explanation shall be substituted, namely—

*“Explanation 1.—*For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of **Himachal Pradesh, notification No. 56/2018-State Tax, dated the 25th October, 2018, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-31/2018, dated the 26th October, 2018** as amended from time to time.”

12. In the said rules, after rule 138D, from a date to be notified later, the following rule shall be inserted, namely:—

“138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.—Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in **PART A of FORM GST EWB-01** in respect of a registered person, whether as a supplier or a recipient, who,—

- (a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

Provided that the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said

information in **PART A** of **FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in **PART A** of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

*Explanation:—*For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).”.

13. In the said rules in rule 142, in sub-rule (5), after the words “section 74”, the words “or sub-section (12) of section 75” shall be inserted.

14. In the said rules, for **FORM GST RFD-01**, the following form shall be substituted, namely:—

“FORM-GST-RFD-01
[See rule 89(1)]

Application for Refund

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN/ Temporary							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year> <Month> to <Year> <Month>						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State/U T tax						
		Integra ted tax Cess						
		Total						

7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods/ services- without payment of tax (accumulated ITC)					
		(d)	On account of order					
			Sl. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any
		(i)	Assessment					
		(ii)	Finalization of Provisional assessment					
		(iii)	Appeal					
		(iv)	Any other order (specify)					
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
		(f)	On account of supplies made to SEZ unit/SEZ developer (with payment of tax)					
		(g)	On account of supplies made to SEZ unit/SEZ developer (without payment of tax)					
		(h)	Recipient of deemed export supplies/Supplier of deemed export supplies					
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and <i>vice versa</i> (change of POS)					
		(k)	Excess payment of tax, if any					
		(l)	Any other (<i>specify</i>)					
8.	Details of Bank account	Name of bank	Address of branch		IFSC	Type of account		Account No

9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<p align="center">[DECLARATION [second proviso to section 54(3)]]</p> <p>I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.</p> <p>Signature _____</p> <p>Name – _____</p> <p align="right">Designation / Status”]</p>			
<p align="center">DECLARATION [section 54(3)(ii)]</p> <p>I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.</p> <p>Signature _____</p> <p>Name – _____</p> <p align="right">Designation/Status</p>			
<p align="center">DECLARATION [rule 89(2)(f)]</p> <p>I hereby declare that the Special Economic Zone unit / the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.</p> <p>Signature _____</p> <p>Name – _____</p> <p align="right">Designation/Status</p>			
<p align="center">DECLARATION [rule 89(2)(g)]</p> <p align="center">(For recipient/supplier of deemed export)</p> <p>In case refund claimed by recipient <input type="checkbox"/></p> <p>I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.</p> <p>In case refund claimed by supplier <input type="checkbox"/></p> <p>I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.</p> <p>Signature _____</p> <p>Name – _____</p> <p align="right">Designation/Status</p>			

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation /Status

SELF- DECLARATION [rule 89(2)(I)]

I _____ (Applicant) having GSTIN / temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/- with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation/Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
DateSignature of Authorised Signatory.
(Name)
Designation/Status

ANNEXURE-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

[illegible]

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of CGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

[illegible]

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

[illegible]

Statement-3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount.

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax).

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax).

(Amount in Rs.)

Sl. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount.

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs.)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and *vice versa*) Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

Recipient's GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra –State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State/intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7

ANNEXURE-2**Certificate [rule 89(2)(m)]**

This is to certify that in respect of the refund amounting to Rs.<> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate

is based on the examination of the books of account and other relevant records and returns particulars maintained/furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note.—This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions.—

1. Terms used:
 - a. B to C: From registered person to unregistered person
 - b. EGM: Export General Manifest
 - c. GSTIN: Goods and Services Tax Identification Number
 - d. IGST: Integrated goods and services tax
 - e. ITC: Input tax credit
 - f. POS: Place of Supply (Respective State)
 - g. SEZ: Special Economic Zone
 - h. Temporary ID: Temporary Identification Number
 - i. UIN: Unique Identity Number
2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A. 11.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.

12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.

13. Details of export made without payment of tax shall be reported in Statement-3.

14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).

15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).".

15. In the said rules, for FORM GST RFD-01A, the following form shall be substituted, namely:—

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person).

1.	GSTIN/ Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State/UT tax						
		Integrated tax						
		Cess						
		Total						

7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods/services-without payment of tax (accumulated ITC)					
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]					
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies					
		(h)	On account of order					
			Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any
		(i)		Assessment				
		(ii)		Finalization of Provisional assessment				
		(iii)		Appeal				
		(iv)		Any other order (specify)				
		(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and <i>vice versa</i> (change of POS)					
		(j)	Excess payment of tax, if any					
		(k)	Any other (<i>specify</i>)					

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status].

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier ☐

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation/Status

SELF- DECLARATION [rule 89(2)(I)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation/Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification:

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory
(Name)

Designation/Status

ANNEXURE-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)].

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)].

Sl. No.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax/Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/B2C)	Integrated Tax	Central Tax	State Tax/Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of CGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sl. No.	Invoice details			Integrated tax		Cess	BRC/FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10—11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sl. No.	Invoice details			Goods/Services (G/S)	Shipping bill/Bill of export			EGM Details		BRC/FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount.

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax).

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC)—calculation of refund amount.

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid				Supplier
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	Cess	
1	2	3	4	5	6	7	8	9	10

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and *vice versa*)
Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No:

Order Date:

(Amount in Rs.)

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
	No.	Date	Value	Taxable Value	Integrated Tax	Central Tax	State Tax/Union Territory Tax	Cess	Place of Supply	Integrated Tax	Central Tax	State/UT tax	Cess	Place of Supply
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Paid in Excess			
			Integrated tax	Central tax	State/UT tax	Cess
1	2	3	4	5	6	7

16. In the said rules, for **FORM GSTR 9**, the following form shall be substituted, namely:—

“FORM GSTR – 9

(See rule 80)

Annual Return

1.	Financial Year					
2.	GSTIN					
3A.	Legal Name					
3B.	Trade Name (if any)					
Pt. II	Detail of Outward and inward supplies made during the financial year					
					(Amount in ₹ in all tables)	
	Nature of Supplies	Taxable Value	Central Tax	StateTax /UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4.	Details of advances, inward and outward supplies made during the financial year on which tax is payable.					
A	Supplies made to un-registered persons (B2C)					

B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued [not covered under (A) to (E) above]					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (—)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies/tax reduced through Amendments (—)					
M	Sub-total (I to L above)					
N	Supplies and advances on which tax is to be paid (H + M) above					
5.	Details of Outward supplies made during the financial year on which tax is not payable—					
A	Zero rated supply (Export) without payment of tax					

B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (—)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6.	Details of ITC availed during the financial year—					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>

B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					
O	Total ITC availed (I + N above)					

7.	Details of ITC Reversed and Ineligible ITC for the financial year—					
A	As per Rule 37					
B	As per Rule 39					
C	As per Rule 42					
D	As per Rule 43					
E	As per section 17(5)					
F	Reversal of TRAN-I credit					
G	Reversal of TRAN-II credit					
H	Other reversals (pl. specify)					
I	Total ITC Reversed (Sum of A to H above)					
J	Net ITC Available for Utilization (6O —7I)					
8.	Other ITC related information—					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>	
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>				
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A—(B+C)]					
E	ITC available but not availed					
F	ITC available but ineligible					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods [as per 6(E) above]	<Auto>				
I	Difference (G—H)					

J	ITC available but not availed on import of goods (Equal to I)						
K	Total ITC to be lapsed in current financial year (E + F + J)			<Auto>	<Auto>	<Auto>	<Auto>
Pt. IV	Details of tax paid as declared in returns filed during the financial year—						
9.	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier.						
	Description	Taxable Value	Central Tax	StateTax/UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6	
10.	Supplies/tax declared through Amendments (+) (net of debit notes)						
11.	Supplies/tax reduced through Amendments (—) (net of credit notes)						
12.	Reversal of ITC availed during previous financial year						
13.	ITC availed for the previous financial year						
14.	Differential tax paid on account of declaration in 10 & 11 above						
	Description	Payable			Paid		
	1	2			3		
	Integrated Tax						

	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information—							
15.	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16.	Information on supplies received from composition taxpayers, deemed supply under section 143 and goods sent on approval basis							
	Details	Taxable Value		Central Tax	State Tax /UT Tax	Integrated Tax	Cess	
	1	2		3	4	5	6	
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							

C	Goods sent on approval basis but not returned							
17.	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax /UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18.	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19.	Late fee payable and paid							
	Description				Payable		Paid	
	1				2		3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place
Date

Signature
Name of Authorised Signatory
Designation/Status

Instructions.—

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
 - UQC: Unit Quantity Code
 - HSN: Harmonized System of Nomenclature Code
- It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
- It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.

4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances <i>i.e.</i> advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (<i>i.e.</i> by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.

5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D, 5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of “no supply” shall be declared under Non-GST supply (5F).
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (<i>i.e.</i> by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on

	reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR- 3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9 . However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B , then entry will come in 7E of FORM GSTR-9 .

8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 .
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.
8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative.
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.

7. Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year, whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

8. Part VI consists of details of other information. The instructions to fill Part VI are as follow:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto ₹ 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above ₹ 1.50 Cr but upto ₹ 5.00 Cr and at four digits' level for taxpayers having annual turnover above ₹ 5.00

	Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR- 1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.”.

17. In the said rules, for **FORM GSTR 9A**, the following form shall be substituted, namely:—

“FORM GSTR – 9A
[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	<Auto>
3B	Trade Name (if any)	<Auto>
4	Period of composition scheme during the year (From ---- To ----)	
5	Aggregate Turnover of Previous Financial Year	

(Amount in ₹ in all tables)

Pt. II	Details of outward and inward supplies made during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable		Paid		
	1	2		3		
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax/UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies/tax (outward) declared through Amendments (+) (net of debit notes)					

11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)							
12	Supplies/tax (outward) reduced through Amendments (—) (net of credit notes)							
13	Inward supplies liable to reverse charge reduced through Amendments (—) (net of credit notes)							
14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above							
	Description		Payable			Paid		
	1		2			3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. V	Other Information							
15	Particulars of Demands and Refunds							
	Description	Central Tax	State Tax/UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee/ Others
	1	2	3	4	5	6	7	8
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							

F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Details of credit reversed or availed							
	Description	Central Tax		State Tax/UT Tax		Integrated Tax		Cess
	1	2		3		4		5
A	Credit reversed on opting in the composition scheme (—)							
B	Credit availed on opting out of the composition scheme (+)							
17		Late fee payable and paid						
	Description			Payable				Paid
	1			2				3
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place :

Signature,
Name of Authorised Signatory,
Designation/Status.

Date :

Instructions:—

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.

2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.

3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follow :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follow:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes/credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follow:

Table No.	Instructions
10, 11, 12, 13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instructions to fill Part V are as follow:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here. 16A Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.”.

18. In the said rules, for **FORM GSTR 9C**, the following form shall be substituted, namely:—

“FORM GSTR-9C
See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details	
1.	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act?	<<Please specify>>

(Amount in ₹ in all tables)

Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)		
5	Reconciliation of Gross Turnover		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I (+)		
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(—)	
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
G	Turnover from April 2017 to June 2017	(—)	
H	Unbilled revenue at the end of Financial Year	(—)	
I	Unadjusted Advances at the beginning of the Financial Year (—)		
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)	
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(—)	
L	Turnover for the period under composition scheme	(—)	
M	Adjustments in turnover under section 15 and rules thereunder	(+ / —)	
N	Adjustments in turnover due to foreign exchange fluctuations	(+ / —)	
O	Adjustments in turnover due to reasons not listed above	(+ / —)	
P	Annual turnover after adjustments as above		<Auto>
Q	Turnover as declared in Annual Return (GSTR9)		
R	Un-Reconciled turnover (Q—P)		AT1
6	Reasons for Un - Reconciled difference in Annual Gross Turnover		
A	Reason 1	<<Text>>	
B	Reason 2	<<Text>>	
C	Reason 3	<<Text>>	

7	Reconciliation of Taxable Turnover										
A	Annual turnover after adjustments (from 5P above)					<Auto>					
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover										
C	Zero rated supplies without payment of tax										
D	Supplies on which tax is to be paid by the recipient on reverse charge basis										
E	Taxable turnover as per adjustments above (A—B—C—D)					<Auto>					
F	Taxable turnover as per liability declared in Annual Return (GSTR9)										
G	Unreconciled taxable turnover (F—E)					AT 2					
8	Reasons for Un - Reconciled difference in taxable turnover										
A	Reason 1	<<Text>>									
B	Reason 2	<<Text>>									
C	Reason 3	<<Text>>									
Pt. III	Reconciliation of tax paid										
9	Reconciliation of rate wise liability and amount payable thereon										
					Tax payable						
	Description	Taxable Value	Central tax	State tax/UT tax	Integrated Tax	Cess, if applicable					
	1	2	3	4	5	6					
A	5%										
B	5% (RC)										
C	12%										
D	12% (RC)										
E	18%										
F	18% (RC)										
G	28%										
H	28% (RC)										
I	3%										
J	0.25%										

K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Unreconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1				<<Text>>	
B	Reason 2				<<Text>>	
C	Reason 3				<<Text>>	
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
				To be paid through Cash		
	Description	Taxable Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					

	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					
Pt. IV	Reconciliation of Input Tax Credit (ITC)					
12	Reconciliation of Net Input Tax Credit (ITC)					
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)					
B	ITC booked in earlier Financial Years claimed in current Financial Year				(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years				(—)	
D	ITC availed as per audited financial statements or books of account					<Auto>
E	ITC claimed in Annual Return (GSTR9)					
F	Un-reconciled ITC					ITC 1
13	Reasons for un-reconciled difference in ITC					
A	Reason 1				<<Text>>	
B	Reason 2				<<Text>>	
C	Reason 3				<<Text>>	
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account					
	Description	Value	Amount of Total ITC		Amount of eligible ITC availed	
	1	2	3		4	
A	Purchases					
B	Freight/Carriage					

C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			
R	Total amount of eligible ITC availed			<<Auto>>
S	ITC claimed in Annual Return (GSTR9)			

T	Un-reconciled ITC (ITC 2)					
15	Reasons for un-reconciled difference in ITC					
A	Reason 1					<<Text>>
B	Reason 2					<<Text>>
C	Reason 3					<<Text>>
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)					
	Description	Amount Payable				
	Central Tax					
	State/UT Tax					
	Integrated Tax					
	Cess					
	Interest					
	Penalty					
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation					
		To be paid through Cash				
	Description	Value	Central tax	State tax/UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Input Tax Credit					
	Interest					

	Late Fee					
	Penalty					
	Any other amount paid for supplies not included in Annual Return (GSTR 9)					
	Erroneous refund to be paid back					
	Outstanding demands to be settled					
	Other (Pl. specify)					

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Place:

Date:

Signature

Name of Authorized Signatory
Designation/status

Instructions:—

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORM GSTR-1, FORM GSTR-3B and FORM GSTR -9** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR 9 for this GSTIN. The instructions to fill this part are as follows :—

Table No.	Instructions
5A	The turnover as per the Audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to Audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four Crores of such revenue, then value of rupees Four Crores rupees shall be declared here).
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the Audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the Audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the Audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the Audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.

5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the Audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules thereunder. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the Audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the Audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).
7A	Annual turnover as derived in Table 5P above would be auto-populated here. 7B Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.

7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :—

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (<i>i.e.</i> the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:—

Table No.	Instructions
12A	ITC availed (after reversals) as per the Audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (Statewise) registrations exist on the same PAN. This is common for persons/entities with presence over multiple States. Such persons/entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to Audited Annual Financial Statement includes reference to books of accounts in case of persons/entities having presence over multiple States.

12B	Any ITC which was booked in the Audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the Audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table 12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the Audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the Audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Tax payers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.

8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Reconciliation Statement" in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

PART-B-CERTIFICATION**I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:**

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning from.....to ending on, and
- (c) the cash flow statement for the period beginning fromto ending on,—attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments/discrepancies/inconsistencies; if any:

.....

3. (b) *I/we further report that, —

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No. GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)
.....
.....

****(Signature and Stamp/Seal of the Auditor)**

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s..... (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the.....Act, and *I/we annex hereto a copy of their audit report dated along with a copy of each of :—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning from.....to ending on,
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder *has not maintained the following accounts/records/documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act is annexed herewith in Form No. GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No. 9C are true and correct subject to the following observations/qualifications, if any:

- (a)
 (b)
 (c)

.....
 **(Signature and Stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

19. In the said rules, after **FORM GST APL-03**, the following form shall be inserted, namely:—

“FORM GST RVN-01

[See rule 109B]

Reference No. Date—

To

.....

 GSTIN:.....
 Order No. —
 Date—

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the <<Name of the State>>Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation of officer) is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.

You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM if you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided *ex-parte* on the basis of available records and on merits.

Place:

Date:

Signature:

Designation:

Jurisdiction / Office —.”

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority/ Revisional Authority/ Tribunal / Jurisdictional Officer.

Designation:

Jurisdiction:”.

By order,

Sd/-

(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, vide notification No. **EXN-F(10)-13/2017**, dated the 27th June, 2017, published vide number **EXN-F(10)-13/2017**, dated the 29th June, 2017 and last amended vide notification No. 60/2018—State Tax, dated the 31st October, 2018, published vide number EXN-F(10)-31/2018, dated the 2nd November, 2018.

कार्मिक विभाग
(नि०—III)

अधिसूचना

शिमला—2, 14 जनवरी, 2019

संख्या पर.(ए.पी.) सी-ए(3)-1/2007-II.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश लोक सेवा आयोग के परामर्श से, इस विभाग की अधिसूचना संख्या पर.(ए.पी.) सी-ए(3)-1/2007-II, तारीख 16 सितम्बर, 2017 द्वारा अधिसूचित हिमाचल प्रदेश कार्मिक विभाग, कनिष्ठ कार्यालय सहायक (सूचना प्रौद्योगिकी), वर्ग—III

(अराजपत्रित) लिपिक वर्गीय सेवाएं, सामान्य भर्ती और प्रोन्नति नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश कार्मिक विभाग, कनिष्ठ कार्यालय सहायक (सूचना प्रौद्योगिकी), वर्ग—III (अराजपत्रित) लिपिक वर्गीय सेवाएं, सामान्य भर्ती और प्रोन्नति (प्रथम संशोधन) नियम, 2019 है।

(2) ये नियम राजपत्र (ई-गजट), हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होंगे।

2. उपाबन्ध—“क” का संशोधन.—हिमाचल प्रदेश कार्मिक विभाग, कनिष्ठ कार्यालय सहायक (सूचना प्रौद्योगिकी), वर्ग—III (अराजपत्रित) लिपिक वर्गीय सेवाएं, सामान्य भर्ती और प्रोन्नति नियम, 2017 के उपाबन्ध—“क” में:—

स्तम्भ संख्या: 7 के सामने विद्यमान उपबन्धों के स्थान पर निम्नलिखित रखा जाएगा, अर्थात्:—

“(क) अनिवार्य अर्हता (ए):

- (i) किसी मान्यता प्राप्त स्कूल शिक्षा बोर्ड से दस जमा दो की परीक्षा उत्तीर्ण की हो।
- (ii) किसी मान्यता प्राप्त बोर्ड या विश्वविद्यालय से सहबद्ध किसी संस्थान से या किसी डीम्ड विश्वविद्यालय से कम्प्यूटर विज्ञान/कम्प्यूटर एप्लीकेशन/सूचना प्रौद्योगिकी में कम से कम एक वर्ष की अवधि का डिप्लोमा।

या

राष्ट्रीय इलेक्ट्रॉनिक एवं सूचना प्रौद्योगिकी संस्थान (नाईलिट) से ‘ओ’ या ‘ए’ स्तर का डिप्लोमा।

या

किसी औद्योगिक प्रशिक्षण संस्थान (आई0टी0आई0) से सूचना प्रौद्योगिकी (आई0टी0) में डिप्लोमा।

- (iii) कम्प्यूटर पर अंग्रेजी में 30 शब्द प्रति मिनट या हिन्दी में 25 शब्द प्रति मिनट की टंकण गति रखता हो:

परन्तु एक प्रतिशत कोटे के अन्तर्गत चयनित/भर्ती किए गए दृष्टि बाधित व्यक्तियों को कम्प्यूटर विज्ञान/कम्प्यूटर एप्लीकेशन/सूचना प्रौद्योगिकी में डिप्लोमा प्राप्त करने और टंकण परीक्षा उत्तीर्ण करने से छूट होगी इसके बजाय, उन्हें सम्बद्ध विभाग द्वारा कम्पोजिट क्षेत्रीय केन्द्र (सी.आर.सी.), सुन्दरनगर या दृष्टिबाधित अक्षम व्यक्तियों के लिए राष्ट्रीय संस्थान (एन.आई.वी. एच.), देहरादून या कम्पोजिट ट्रेनिंग सेन्टर (सी0टी0सी0), लुधियाना के माध्यम से कम्प्यूटर प्रशिक्षण सहित आवश्यक बुनियादी प्रशिक्षण दिया जाएगा। उन्हें उपरोक्त प्रशिक्षण को पूर्ण करना होगा, जिसके लिए उन्हें तीन अवसर प्रदान किए जाएंगे। यदि पदधारी उसे अर्हित करने में असफल रहता/रहती है तो उसकी सेवाएं समाप्त कर दी जाएगी। तथापि, उन पदधारियों को जो पहले से ही सेवारत हैं, पूर्वोक्त प्रशिक्षण को पूरा करने के लिए पर्याप्त संख्या में अवसर प्रदान किए जाएंगे:

परन्तु यह और कि दिव्यांगजन, जो लिपिकीय पद धारण करने के लिए चिकित्सा बोर्ड द्वारा टंकण परीक्षा के लिए असमर्थ प्रमाणित किए जाने पर भी अन्यथा अर्हित हैं, को टंकण परीक्षा उत्तीर्ण करने से छूट प्रदान की जा सकेगी।

स्पष्टीकरण:—पद "दिव्यांगजन" के अन्तर्गत, वे व्यक्ति नहीं आते हैं जो दृष्टिबाधित या श्रवण बाधित हैं, किन्तु उसके अन्तर्गत केवल वे व्यक्ति ही आते हैं जिनकी शारीरिक निःशक्तता/विकृति स्थायी रूप से उन्हें टंकण करने से निवारित करती है।

टंकण परीक्षा उत्तीर्ण करने से छूट प्रदान करने के लिए उपरोक्त मानदण्ड कंप्यूटरों पर दक्षता परीक्षण मानकों के लिए भी लागू होगा।

(ख) वांछनीय अर्हता(ए):

हिमाचल प्रदेश की रुढ़ियों, रीतियों और बोलियों का ज्ञान और प्रदेश में विद्यमान विशिष्ट दशाओं में नियुक्ति के लिए उपयुक्तता।"।

आदेश द्वारा,

आर० डी० धीमान,
अतिरिक्त मुख्य सचिव (कार्मिक)।

[Authoritative English text of this Department Notification No. Per (AP)-C-A (3)-1/2007-II, dated 14-01-2019 as required under clause (3) of Article 348 of the Constitution of India].

**PERSONNEL DEPARTMENT
(AP-III)**

NOTIFICATION

Shimla-2, the 14th January, 2019

No. Per (AP)-C-A (3)-1/2007-II.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Governor of Himachal Pradesh, in consultation with the Himachal Pradesh Public Service Commission, is pleased to make the following rules further to amend the Himachal Pradesh, Department of Personnel, **Junior Office Assistant (Information Technology), Class-III** (Non-Gazetted) Ministerial Services, Common Recruitment and Promotion Rules, 2017 notified *vide* this Department Notification No. Per(AP)-C-A(3)-1/2007-II dated 16th September, 2017, namely:—

1. Short title and Commencement.—(1) These rules may be called the Himachal Pradesh, Department of Personnel, Junior Office Assistant (Information Technology), Class-III (Non-Gazetted) Ministerial Services, Common Recruitment and Promotion (First Amendment) Rules, 2019.

(2) They shall come into force from the date of publication in the Rajpatra, (e-Gazette) Himachal Pradesh.

2. Amendment of Annexure-A.—In Annexure-A of the Himachal Pradesh, Department of Personnel, Junior Office Assistant (Information Technology), Class-III (Non-Gazetted) Ministerial Services Common Recruitment and Promotion Rules, 2017:—

For the existing provisions against Col. No. 7, the following shall be substituted, namely:—

“(a) ESSENTIAL QUALIFICATION(S):

(i) 10+2 from a recognized Board of School Education

(ii) Diploma of minimum one year duration in Computer Science/Computer Application/Information Technology from an Institution affiliated to a recognized Board or University or from a deemed University.

OR

“O” or “A” level Diploma from National Institute of Electronics & Information Technology (NIELIT).

OR

Diploma in Information Technology (IT) from an Industrial Training Institute (ITI)

(iii) Computer typing speed of 30 words per minute in English or 25 words per minute in Hindi.

Provided that visually impaired persons selected/recruited under 1% quota will be exempted from acquiring Diploma in Computer Science/Computer Application/Information Technology and passing of typing test instead they shall be imparted necessary basic training including computer training course by the Department concerned through Composite Regional Centre (CRC), Sundernagar or National Institute for the Visually Handicapped (NIVH), Dehradun or Composite Training Centre (CTC), Ludhiana. They shall have to complete the above training for which three chances will be afforded. If the incumbent fails to qualify the same his/her services shall be terminated. However, the incumbents already in the service shall be afforded sufficient number of chances to complete the aforesaid training:

Provided further that differently abled persons who are otherwise qualified to hold clerical post as certified being unable to type, by the Medical Board, may be exempted from passing the typing test.

Explanation.—The term, “differently abled persons” does not cover visually impaired persons or persons who are hearing impaired but cover only those whose physical disability/ deformity permanently prevents them from typing.

The above criteria for grant of exemption from passing the typing test shall also be applicable to the Skill Test Norms on Computers.

(b) DESIRABLE QUALIFICATION(S):

Knowledge of customs, manner and dialects of Himachal Pradesh and suitability for appointment in the peculiar conditions prevailing in the Pradesh.”.

By order,

R. D. DHIMAN,
Addl. Chief Secretary (Personnel).

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001**NOTIFICATION***Shimla, the 7th January, 2019*

No. HHC/Admn. 6(23)/74-XVI.—Hon'ble the Chief Justice in exercise of the powers vested in him under Rule 2(32) of Chapter 1 of H.P. Financial Rules, 2009 has been pleased to declare Senior Civil Judge-*cum*-CJM, Chamba, H.P. as Drawing and Disbursing Officer in respect of the Court of the Additional District and Sessions Judge, Chamba and also the Controlling Officer for the purpose of T.A. etc. in respect of the establishment attached to the aforesaid court under Major head "2014—Administration of Justice" with immediate effect till the posting of new Presiding Officer in the Court of AD & SJ, Chamba.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001**NOTIFICATION***Shimla, the 4th January, 2019*

No. HHC/GAZ/14-335/2013.—Hon'ble the Chief Justice has been pleased to grant 05 days earned leave *w.e.f.* 07.01.2019 to 11.01.2019 with permission to prefix Sunday falling on 06.01.2019 and suffix Second Saturday, Sunday and local holiday falling *w.e.f.* 12.01.2019 to 14.01.2019, respectively, in favour of Shri Vikas Gupta, Civil Judge-*cum*-JMJC, Baijnath, District Kangra, H. P.

Certified that Shri Vikas Gupta is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Vikas Gupta would have continued to hold the post of Civil Judge-*cum*-JMJC, Baijnath, District Kangra, H. P., but for his proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001**NOTIFICATION***Shimla, the 5th January, 2019*

No. HHC/GAZ/14-202/90-II.—Hon'ble the Chief Justice has been pleased to grant *ex-post-facto* sanction of 02 days commuted leave for 27.12.2018 & 28.12.2018, in favour of Shri R.K. Sharma, District and Sessions Judge, Mandi, H.P.

Certified that Shri R.K. Sharma had joined the same post and at the same station from where he proceeded on leave, after expiry of the above period of leave.

Also certified that Shri R.K. Sharma would have continued to hold the post of District and Sessions Judge, Mandi, H.P., but for his proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 7th January, 2019

No. HHC/GAZ/14-347/2014.—Hon'ble the Chief Justice has been pleased to grant *ex-post-facto* sanction of 07 days commuted leave *w.e.f.* 10.12.2018 to 16.12.2018 in favour of Ms. Akanksha Dogra, Civil Judge-cum-JMIC-I, Dharamshala, District Kangra, H.P.

Certified that Ms. Akanksha Dogra has joined the same post and at the same station from where she had proceeded on leave, after expiry of the above period of leave.

Also certified that Ms. Akanksha Dogra would have continued to hold the post of Civil Judge-cum-JMIC-I, Dharamshala, District Kangra, H.P., but for her proceeding on leave for the above period.

By order,
Sd/-
Registrar General.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 7th January, 2019

No. HHC/GAZ/14-376/2016.—Hon'ble the Chief Justice has been pleased to order the cancellation of 02 days earned leave for 21.12.2018 and 22.12.2018 with permission to suffix Sunday fell on 23.12.2018, already sanctioned *vide* this Registry Notification No. HHC/GAZ/14-376/2016-33456-64, dated 14/15.12.2018 in favour of Shri Parth Jain, the then Civil Judge-cum-JMIC, Court No. IV, Hamirpur, H.P., presently posted as Civil Judge-cum-JMIC-III, Mandi.

By order,
Sd/-
Registrar General.

ब अदालत जनाब सहायक समाहर्ता प्रथम श्रेणी, सदर, जिला बिलासपुर (हि0 प्र0)

तारीख दायर : 01-02-2016

तारीख पेशी : 30-01-2019

1. रूप चन्द पुत्र हेत राम, निवासी गांव लघट, तहसील सदर, जिला बिलासपुर (हि0 प्र0) प्रार्थी।

बनाम

1. श्री मगनी उर्फ मगन दास पुत्र जमनू
2. रौणकी पुत्र जमनू
3. सन्त राम पुत्र जमनू
4. दया राम पुत्र जमनू
5. कुलदीप पुत्र जमनू
6. कशमीरी लाल पुत्र जमनू
7. विशन दास पुत्र जमनू, स्थाई निवासी गांव बरमाणा, परगना व तहसील सदर, जिला बिलासपुर, हि0 प्र0।
8. वीना पत्नी स्व0 श्री शालीग्राम
9. रणजीत सिंह पुत्र कृष्ण
10. अन्नत राम पुत्र सिंह
11. रामदत्ता पुत्र हिरा
12. वन्जारू पुत्री हिरा
13. वरकतू पुत्री हिरा
14. बौहतू पुत्री हिरा
15. प्रेम लाल पुत्र भगत राम, सभी स्थाई निवासी गांव बरमाणा, परगना व तहसील सदर, जिला बिलासपुर, हि0 प्र0।

तकसीम प्रकरण।

उपरोक्त उनवान वाला में श्री रूप चन्द पुत्र हेत राम, निवासी गांव लघट, तहसील सदर, जिला बिलासपुर, हिमाचल प्रदेश के द्वारा इस न्यायालय में खसरा नम्बर 275/199/25, खाता नम्बर 137/156, वाक्या मौजा लघट, पटवार वृत्त पंजगाई, तहसील सदर, जिला बिलासपुर, हि0 प्र0 की तकसीम करवाने के लिए आवेदन किया है जोकि अधोहस्ताक्षरी के न्यायालय में विचाराधीन है। प्रत्यार्थीगणों का सही पता नहीं मिल रहा है जिस कारण प्रत्यार्थीगणों की तामील असातन तरीके से नहीं हो रही है। इससे अदालत को विश्वास हो चुका है कि प्रत्यार्थीगणों की तामील साधारण तरीके से नहीं हो सकती है जिस कारण तकसीम का यह प्रकरण लम्बित होता जा रहा है।

अतः अब इस इशतहार के माध्यम से सभी प्रत्यार्थीगणों को सूचित किया जाता है कि वे दिनांक 30-01-2019 को असातन या वकालतन हाजिर होकर अपना पक्ष प्रस्तुत करें। हाजिर न होने की सूरत में एक तरफा कार्यवाही अमल में लाते हुए मिसल में आगामी कार्यवाही कर दी जायेगी।

आज दिनांक 03-01-2019 को मेरे हस्ताक्षर व मोहर अदालत से जारी किया गया।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता प्रथम श्रेणी,
सदर, जिला बिलासपुर (हि0 प्र0)।

ब अदालत श्री बाल कृष्ण, नायब तहसीलदार धरवाला, जिला चम्बा, हि0 प्र0

श्री टेक सिंह पुत्र अमरु राम, गांव कलौंस, डा0 खुन्देल, उप-तहसील, धरवाला, जिला चम्बा, हिमाचल प्रदेश।

बनाम

आम जनता

उनवान मुकद्दमा.—दरखास्त जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969 के अन्तर्गत।

इस कार्यालय में श्री टेक सिंह पुत्र अमरु राम, गांव कलौंस, डा0 खुन्देल, उप-तहसील धरवाला, जिला चम्बा, हिमाचल प्रदेश ने प्रार्थना-पत्र गुजार कर निवेदन किया है कि उसकी लड़की का जन्म 02-04-2016 को घर पर ही हुआ है परन्तु अज्ञानतावश उसका नाम व जन्म तिथि ग्राम पंचायत वलोठ के जन्म रजिस्टर में आज तक पंजीकृत नहीं किया गया है तथा उसके नाम व जन्म तिथि को दर्ज करने के आदेश ग्राम पंचायत वलोठ को दिये जावें।

अतः इस इश्तहार द्वारा आम जनता को सूचित किया जाता है कि यदि किसी को भी उपरोक्त का नाम व जन्म तिथि ग्राम पंचायत वलोठ में दर्ज करने में किसी भी प्रकार का कोई उजर/एतराज हो तो वह दिनांक 21-01-2019 को असातन या वकालतन हाजिर होकर लिखित व मौखिक प्रस्तुत करें। यदि उक्त तारीख तक कोई उजर/एतराज प्रस्तुत नहीं हुआ तो यह समझा जाएगा कि प्रार्थी का नाम व जन्म तिथि ग्राम पंचायत में दर्ज करने हेतु आपत्ति नहीं है तथा नाम व जन्म तिथि ग्राम पंचायत वलोठ में दर्ज करने के आदेश पारित कर दिये जायेंगे।

आज दिनांक 21-12-2018 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

बाल कृष्ण,
नायब तहसीलदार,
उप-तहसील धरवाला, जिला चम्बा, हि0 प्र0।

**ब अदालत श्री बाल कृष्ण, सहायक समाहर्ता द्वितीय वर्ग, उप-तहसील धरवाला,
जिला चम्बा, हि0 प्र0**

श्री तेज सिंह पुत्र कागंडू उर्फ होशयारा, गांव बैसका, परगना मैहला, उप-तहसील धरवाला, जिला चम्बा, हि0 प्र0 प्रार्थी।

बनाम

आम जनता

प्रतिवादीगण।

विषय.—प्रार्थना-पत्र बराये नाम दुरुस्ती बारे।

उपरोक्त प्रार्थी ने अधोहस्ताक्षरी की अदालत में प्रार्थना-पत्र मय ब्यान हल्फी व अन्य दस्तावेज सहित इस आशय के साथ गुजारा है कि उसका सही नाम तेज सिंह है लेकिन राजस्व विभाग के मुहाल मैहला में तेजेन्द्र कुमार गलती से दर्ज हुआ है। जिसकी दुरुस्ती की जावे।

इस सम्बन्ध में सर्वसाधारण जनता को बजरिया इशतहार सूचित किया जाता है कि प्रार्थी तेज सिंह के नाम की दुरुस्ती बारे यदि किसी को कोई उजर/एतराज हो तो वह असालतन या वकालतन अदालत अधोहस्ताक्षरी में दिनांक 23-01-2019 को आकर अपना एतराज दर्ज करवा सकता है। हाजिर न आने की सूरत में एकतरफा कार्यवाही अमल में लाई जा करके नाम दुरुस्ती के आदेश पारित कर दिये जायेंगे।

आज दिनांक 17-12-2018 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हस्ताक्षरित /—
सहायक समाहर्ता द्वितीय वर्ग,
उप-तहसील धरवाला, जिला चम्बा, हि0 प्र0।

ब अदालत श्री लक्ष्मण सिंह, नायब तहसीलदार व कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश

मिसल नं0 : रीडर 296/2018

तारीख : 22-12-2018

शीतल ठाकुर पुत्री श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा,
हिमाचल प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—जन्म व मृत्यु पंजीकरण अधिनियम, 1969 की धारा 13(3) के तहत जन्म पंजीकरण हेतु प्रार्थना-पत्र।

शीतल ठाकुर पुत्री श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस कार्यालय में एक ब्यान हल्फी पेश किया है कि मेरा जन्म दिनांक 29-08-1991 को ग्राम पंचायत राजनगर में हुआ है परन्तु किसी कारणवश इसका पंजीकरण ग्राम पंचायत में नहीं करवाया गया है। प्रार्थिया इस न्यायालय के माध्यम से अपने जन्म का पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को जारी करवाना चाहती है।

अतः प्रार्थिया का ब्यान हल्फी स्वीकार करते हुए इस इशतहार राजपत्र द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थिया का नाम व जन्म तिथि पंचायत में पंजीकरण करने बारे किसी प्रकार का कोई उजर एवं एतराज हो तो वह असालतन या वकालतन इस इशतहार के प्रकाशन की तिथि उपरान्त एक माह के भीतर भीतर अपना उजर/एतराज पेश कर सकता हैं। बाद तारीख किसी किस्म का उजर/एतराज नहीं सुना जायेगा व उक्त प्रार्थिया शीतल ठाकुर पुत्री श्री कमल सिंह के जन्म पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को पारित कर दिये जायेंगे।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित /—
कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हि0 प्र0।

**ब अदालत श्री लक्ष्मण सिंह, नायब तहसीलदार व कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश**

मिसल नं० : रीडर 298/2018

तारीख : 22-12-2018

बरुण ठाकुर पुत्र श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा,
हिमाचल प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—जन्म व मृत्यु पंजीकरण अधिनियम, 1969 की धारा 13(3) के तहत जन्म पंजीकरण हेतु प्रार्थना-पत्र।

बरुण ठाकुर पुत्र श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस अदालत में एक ब्यान हल्फी पेश किया है कि मेरा जन्म दिनांक 03-07-1994 को ग्राम पंचायत राजनगर में हुआ है परन्तु किसी कारणवश इसका ईन्द्राज ग्राम पंचायत में नहीं करवाया गया है। प्रार्थी इस न्यायालय के माध्यम से अपने जन्म का पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को जारी करवाना चाहता है।

अतः प्रार्थी का ब्यान हल्फी स्वीकार करते हुए इस इशतहार राजपत्र द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थी का नाम व जन्म तिथि पंचायत में पंजीकरण करने बारे किसी प्रकार का कोई उजर एवं एतराज हो तो वह असालतन या वकालतन में इस इशतहार के प्रकाशन की तिथि उपरान्त एक माह के भीतर अपना उजर/एतराज पेश कर सकता है। बाद तारीख किसी किस्म का उजर/एतराज नहीं सुना जायेगा व उक्त प्रार्थी बरुण ठाकुर पुत्र श्री कमल सिंह के जन्म पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को पारित कर दिये जायेंगे।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हि० प्र०।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश

मिसल नं० : रीडर उप-तहसील पुखरी 299/2018

तारीख : 22-12-2018

मान सिंह पुत्र चिकणू, गांव कोटला, डाकघर सिडकुन्ड, उप-तहसील पुखरी, जिला चम्बा, हिमाचल
प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—राजस्व कागजात माल में नाम दुरुस्ती करने बारे प्रार्थना-पत्र।

प्रार्थी मान सिंह पुत्र चिकणू गांव कोटला, डाकघर सिडकुन्ड, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस कार्यालय में आवेदन किया है कि मेरा नाम आधार कार्ड व परिवार रजिस्टर में मान सिंह है जो कि सही व दुरुस्त है परन्तु पटवार वृत्त तोसा के राजस्व अभिलेख में उसका नाम मानों कागजात माल दर्ज है जोकि गलत है तथा प्रार्थना की है कि उसका नाम पटवार वृत्त तोसा के राजस्व अभिलेख में मानो उर्फ मान सिंह दुरुस्त करने के आदेश पारित करें।

अतः इस इशतहार द्वारा आम जनता को सूचित किया जाता है कि यदि मानो उर्फ मान सिंह के नाम दुरुस्त करने बारा आम जनता को कोई आपत्ति हो तो इस इशतहार की प्रकाशन तिथि से एक माह के भीतर इस सम्बन्ध में अपना उजर/एतराज पेश कर सकते हैं। इसके पश्चात् कोई भी उजर/एतराज मान्य न होगा तथा उपरोक्त मानो उर्फ मान सिंह का नाम दुरुस्त करने का आदेश पारित कर दिया जायेगा।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता द्वितीय श्रेणी,
उप-तहसील पुखरी, जिला चम्बा, हि0 प्र0।

ब अदालत श्री लक्ष्मण सिंह, नायब तहसीलदार व कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश

मिसल नं0 : रीडर 300/2018

तारीख : 22-12-2018

श्री भिन्दर सिंह पुत्र श्री रतन चन्द, गांव व डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—जन्म व मृत्यु पंजीकरण अधिनियम, 1969 की धारा 13(3) के तहत जन्म पंजीकरण हेतु प्रार्थना-पत्र।

श्री भिन्दर सिंह पुत्र श्री रतन चन्द, गांव व डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस अदालत में एक ब्यान हल्फी पेश किया है कि मेरे बेटे का जन्म दिनांक 27-12-1999 को ग्राम पंचायत राजनगर में हुआ है परन्तु किसी कारणवश उसका नाम व जन्म पंजीकरण ग्राम पंचायत में नहीं करवाया गया है। प्रार्थी इस न्यायालय के माध्यम से अपने बेटे का नाम व जन्म का पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को जारी करवाना चाहता है।

अतः प्रार्थी का ब्यान हल्फी स्वीकार करते हुए इस इशतहार राजपत्र द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थी के बेटे का नाम व जन्म तिथि पंचायत में पंजीकरण करने बारे किसी प्रकार का कोई उजर एवं एतराज हो तो वह असालतन या वकालतन इस इशतहार के प्रकाशन की तिथि उपरान्त एक माह के भीतर अपना उजर/एतराज पेश कर सकता है। बाद तारीख किसी किस्म का उजर/एतराज नहीं सुना जायेगा व उक्त प्रार्थी श्री भिन्दर सिंह के पुत्र का जन्म पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को पारित कर दिये जायेंगे।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हि0 प्र0।

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश

मिसल नं0 : रीडर उप-तहसील पुखरी 301/2018

तारीख : 22-12-2018

भीन्दर उर्फ महिन्दर सिंह पुत्र श्री रीझु, गांव व डाकघर कोटी, परगना त्रियोदी, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—राजस्व कागजात माल में नाम दुरुस्ती करने बारे प्रार्थना-पत्र।

प्रार्थी श्री भीन्दर सिंह पुत्र श्री रीझु पुत्र सेखु, गांव व डाकघर कोटी, परगना त्रियोदी, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस कार्यालय में आवेदन किया है कि मेरा नाम आधार कार्ड व परिवार रजिस्टर में महिन्द्र सिंह है जो कि सही व दुरुस्त है परन्तु पटवार वृत्त प्राहनूई के राजस्व अभिलेख में उसका नाम भीन्दर कागजात माल दर्ज है जोकि गलत है तथा प्रार्थना की है कि उसका नाम पटवार वृत्त प्राहनूई के राजस्व अभिलेख भीन्दर उर्फ महिन्द्र सिंह दुरुस्त करने के आदेश पारित करें।

अतः इस इशतहार द्वारा आम जनता को सूचित किया जाता है कि यदि भीन्दर उर्फ महिन्द्र सिंह के दुरुस्ती नाम बारा किसी को कोई आपत्ति हो तो इस इशतहार की प्रकाशन तिथि से एक माह के भीतर-भीतर इस सम्बन्ध में अपना उजर/एतराज पेश कर सकते हैं। इसके पश्चात् कोई भी उजर/एतराज मान्य न होगा तथा उपरोक्त भीन्दर उर्फ महिन्द्र सिंह का नाम दुरुस्त करने का आदेश पारित कर दिया जायेगा।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित/—
सहायक समाहर्ता द्वितीय श्रेणी,
उप-तहसील पुखरी, जिला चम्बा, हि0 प्र0।

**ब अदालत श्री लक्ष्मण सिंह, नायब तहसीलदार व कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश**

मिसल नं0 : रीडर 297/2018

तारीख : 22-12-2018

बबीता ठाकुर पुत्री श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश . . वादी।

बनाम

आम जनता

. . प्रतिवादी।

विषय.—जन्म व मृत्यु पंजीकरण अधिनियम, 1969 की धारा 13(3) के तहत जन्म पंजीकरण हेतु प्रार्थना—पत्र।

बबीता ठाकुर पुत्री श्री कमल सिंह, गांव नौण, डाकघर राजनगर, उप—तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश ने इस अदालत में एक ब्यान हल्फी पेश किया है कि मेरा जन्म दिनांक 05-01-1989 को ग्राम पंचायत राजनगर में हुआ है परन्तु किसी कारणवश इसका पंजीकरण ग्राम पंचायत में नहीं करवाया गया है। प्रार्थिया इस न्यायालय के माध्यम से अपने जन्म का पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को जारी करवाना चाहती है।

अतः प्रार्थिया का ब्यान हल्फी स्वीकार करते हुए इस इशतहार राजपत्र द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को प्रार्थिया का नाम व जन्म तिथि पंचायत में पंजीकरण करने हेतु किसी प्रकार का कोई उजर एवं एतराज हो तो वह असालतन या वकालतन इस इशतहार के प्रकाशन की तिथि उपरान्त एक माह के भीतर—भीतर अपना उजर/एतराज पेश कर सकता है। बाद तारीख किसी किस्म का उजर/एतराज नहीं सुना जायेगा व उक्त प्रार्थिया बबीता ठाकुर पुत्री श्री कमल सिंह के जन्म पंजीकरण करने के आदेश ग्राम पंचायत राजनगर को पारित कर दिये जायेंगे।

यह इशतहार मेरे हस्ताक्षर व मोहर अदालत से आज दिनांक 22-12-2018 को जारी हुआ।

मोहर।

हस्ताक्षरित/—
कार्यकारी दण्डाधिकारी,
उप—तहसील पुखरी, जिला चम्बा, हि0 प्र0।

**In the Court of Deepti Mandhotra HPAS, Sub-Divisional Magistrate, Chamba,
District Chamba (H. P.)**

Hans Raj s/o Sh. Bhagat Ram, Village Tikari, P.O. Sahoo, Tehsil & Distt. Chamba, H.P.
and

Surekha d/o Sh. Rattan Chand, Village Poua, P.O. Salooni, Tehsil Salooni, Distt. Chamba,
H.P. . . Applicants.

Versus

1. The General Public
2. The Registrar of Marriages, Himachal Pradesh, Shimla

Subject.—Registration of Marriage under section 15 of Special Marriages Act, 1954.

Whereas, the above named applicants have made an application before me under section 15 of Special Marriages Act, 1954 alongwith affidavits and other relevant documents stating therein that they have solemnized their marriage on dated 11-08-2017 at Village Poua, P.O. Salooni, Tehsil Salooni, Distt. Chamba, H.P. but could not be entered in the records of Municipal Council Chamba, Distt. Chamba, H.P. well in time due to some un-avoidable circumstances.

And whereas, they have also stated that they were not aware of the laws for the registration of marriage with the Registrar of Marriages and now, therefore, necessary order for the registration of their marriage be passed, so that their marriage could be registered by the concerned authority accordingly.

Now, therefore, objections are invited from the general public that if, anyone has any objection regarding the registration of marriage of above named applicants, they should appear before the undersigned in my court on or before 31-01-2019 at 10.00 A.M. either personally or through their authorised agent/pleader.

In the event of their failure to do so, orders shall be passed *ex-parte* for the registration of marriage without affording any further opportunity of being heard.

Issued under my hand and seal of the court on this 26th of December, 2018.

Seal.

DEEPTI MANDHOTRA, HPAS,
Sub-Divisional Magistrate,
Chamba, District Chamba (H.P.).

समक्ष श्री देवी सिंह कौशल, कार्यकारी दण्डाधिकारी, तहसील ददाहू, जिला सिरमौर,
हिमाचल प्रदेश

मिसल नं० : 26/2018

तारीख संस्थापन : 29-12-2018

श्रीमती लक्ष्मी उर्फ लच्छमी पत्नी स्व० श्री कुन्दन लाल उर्फ कुन्दनु, निवासी ग्राम कशेलग माशगा, तहसील ददाहू, जिला सिरमौर, हि० प्र०।

बनाम

आम जनता

आवेदन-पत्र जेरे धारा 13(3) जन्म एवं मृत्यु रजिस्ट्रीकरण अधिनियम, 1969.

श्रीमती लक्ष्मी उर्फ लच्छमी पत्नी स्व० श्री कुन्दन लाल उर्फ कुन्दनु, निवासी ग्राम कशेलग माशगा, तहसील ददाहू, जिला सिरमौर, हि० प्र० ने इस अदालत में एक दरखास्त गुजारी है कि प्रार्थिया के पति की मृत्यु तिथि 21-03-1981, ग्राम पंचायत कटाहा शीतला के रिकार्ड में दर्ज नहीं है। जिसकी पुष्टि हेतु प्रार्थिया ने आवेदन-पत्र मय हल्फिया ब्यान, रिकॉर्ड सचिव, ग्राम पंचायत कटाहा शीतला तथा जिला रजिस्ट्रार (जन्म एवं मृत्यु) एवं मुख्य चिकित्सा अधिकारी, नाहन, जिला सिरमौर की संस्तुति प्रस्तुत की है। प्रार्थिया अब अपने पति की मृत्यु तिथि 21-03-1981 ग्राम पंचायत कटाहा शीतला के मूल रिकार्ड में दर्ज करवाना चाहती है।

अतः इस नोटिस द्वारा समस्त जनता ग्राम कटाहा शीतला व प्रार्थिया के समस्त रिश्तेदारों को सूचित किया जाता है कि यदि किसी को उक्त प्रार्थिया के पति की मृत्यु दर्ज करने बारे उजर व एतराज हो तो वह दिनांक 29-01-2019 को असालतन व वकालतन हाजिर होकर अपना एतराज पेश कर सकता है। उसके उपरान्त कोई उजर व एतराज नहीं सुना जाएगा और नियमानुसार प्रार्थना-पत्र का निपटारा कर दिया जाएगा।

आज दिनांक 29-12-2018 को मेरे हस्ताक्षर व कार्यालय मोहर द्वारा जारी किया गया।

मोहर।

देवी सिंह कौशल,
सहायक समाहर्ता (प्रथम श्रेणी),
तहसील ददाहू, जिला सिरमौर, हि0 प्र0।

नाम परिवर्तन

मैं, अशिक ठाकुर पुत्र श्री सतपाल, निवासी ग्राम महीपुर, तहसील ददाहू, जिला सिरमौर, हि0 प्र0 घोषणा करता हूँ कि मैंने अपना नाम बदल कर आशिष ठाकुर कर दिया है। सम्बन्धित नोट करें।

आशिष ठाकुर
पुत्र श्री सतपाल, निवासी ग्राम महीपुर,
तहसील ददाहू, जिला सिरमौर, हि0 प्र0।